IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.197 OF 2000

The Commissioner of Income-tax,
Mumbai City III, Mumbai .. Petitioner.
V/s.
The Maharashtra State
Co-operative Bank Ltd., .. Respondent.

Dr.P. Daniel with Mr.G. hariharan i/b. R.N. Bandopadhyay for the petitioner.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 22ND AUGUST, 2005.

P.C. :

1. The learned counsel appearing for the revenue has fairly pointed out that during the pendency of the appeal, the Apex Court has decided the issue against the revenue in the case of **C.I.T. V/s. Karnataka State Co-operative Apex Bank [251 ITR 194].**

2. So far as second question is concerned, the same is academic. Hence, no question of law is involved in this application and the same is dismissed.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)